



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007*

February 9, 2024

BY ECF

The Honorable Analisa Torres
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: *United States v. John Roesser*, 23 Cr. 155 (AT)

Dear Judge Torres:

At the Court's direction, the Government respectfully submits this supplemental submission in advance of the sentencing of defendant John Roesser on February 13, 2024. Comparable bankruptcy fraud cases in this District include the following:

- In *United States v. Daniel Kamensky*, 21 Cr. 67 (DLC), the defendant, a sophisticated bankruptcy attorney and hedge fund principal, was sentenced to six months' imprisonment. The defendant pleaded guilty to one count of extortion and bribery in connection with bankruptcy, in violation of 18 U.S.C. § 152(6), after pressuring a rival bidder to abandon its higher bids for assets in connection with bankruptcy proceedings. The defendant's stipulated Guidelines Range was 12 to 18 months' imprisonment, and Probation recommended a non-custodial sentence.
- In *United States v. Paul Katsaros*, 15 Cr. 457 (KPF), the defendant was sentenced to three month's imprisonment. The defendant pleaded guilty to one count of making false oaths and claims in connection with a bankruptcy proceeding, in violation of 18 U.S.C. § 152. The defendant submitted an affidavit containing a false statement and testified falsely at a deposition in connection with a Title 11 bankruptcy filing of a real estate entity. The defendant's Guidelines Range was 10 to 16 months' imprisonment, and Probation recommended a sentence of five months' imprisonment.
- In *United States v. Gabriela Rosa*, 14 Cr. 434 (DLC), the defendant, a former New York State Assemblywoman, was sentenced to one year and one day in prison. The defendant pleaded guilty to one count of violating 18 U.S.C. § 1001, in connection with an immigration fraud scheme, and one count of violating 18 U.S.C. § 152(3), in connection with a bankruptcy fraud scheme. In particular, the defendant filed a voluntary Chapter 7 bankruptcy petition. In the petition and in subsequent

submissions, the defendant knowingly and willfully made false statements. For example, the defendant fraudulently omitted her ownership of a cooperative apartment in Manhattan. The defendant's Guidelines Range was 12 to 18 months' imprisonment, and Probation recommended a non-custodial sentence.

Comparable bankruptcy fraud cases in the District of New Jersey include the following:

- In *United States v. Patrick Franconeri*, 19 Cr. 403 (BRM), the defendant was sentenced to eighteen months' imprisonment. The defendant pleaded guilty to one count of tax evasion, in violation of 26 U.S.C. § 7201, and one count of concealment of assets in bankruptcy, in violation of 18 U.S.C. § 152(1). With respect to the bankruptcy fraud count, the defendant filed a voluntary Chapter 7 bankruptcy petition and fraudulently concealed from the United States Trustee property belonging to the bankruptcy estate.
- In *United States v. Giacomo Giorlando*, 17 Cr. 276 (PGS), the defendant was sentenced to eighteen months' imprisonment. The defendant pleaded guilty to three counts of tax evasion, in violation of 26 U.S.C. § 7201, and one count of bankruptcy fraud, in violation of 18 U.S.C. § 152(3). With respect to the bankruptcy fraud count, the defendant failed to accurately report bank accounts in connection with his bankruptcy.
- In *United States v. Stephen Beukas*, 12 Cr. 432 (RMB), the defendant was sentenced to twenty-one months' imprisonment. The defendant pleaded guilty to one count of tax evasion, in violation of 26 U.S.C. § 7201, and one count of bankruptcy fraud, in violation of 18 U.S.C. § 152(1) and 2. With respect to the bankruptcy fraud count, the defendant failed to report almost \$1.3 million in income from his employment and operation of a business in an individual Chapter 11 bankruptcy petition.
- In *United States v. Majorie Parise*, 11 Cr. 590 (FLW), the defendant was sentenced to two years' imprisonment. The defendant pleaded guilty to one count of bankruptcy fraud, in violation of 18 U.S.C. § 152(1). The defendant was an investor in and had profited from a Ponzi scheme. After a bankruptcy court ordered all investors, including the defendant, to return profits from the scheme, the defendant refused to comply and took steps to fraudulently conceal a significant amount of funds and assets. She also failed to report millions of dollars in real estate holdings plus significant personal assets in her Chapter 7 personal bankruptcy petition.

Respectfully submitted,

DAMIAN WILLIAMS
United States Attorney

By:

/s/ Steven J. Kochevar
Steven J. Kochevar
Assistant United States Attorney
(212) 637-2262

cc: Mark I. Cohen, Esq. (by ECF)